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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Youichirou SUGINO et al.

Confirmation No.: 9498

Serial Number: 09/882,671

Group Art Unit: 1774

Filed: June 15, 2001

Examiner: DICUS, TAMRA

For:

POLARIZER, POLARIZING PLATE, AND LIQUID CRYSTAL DISPLAY USING

THE SAME

Atty. Docket No.: 020581

Customer No.: 38834

AMENDMENT UNDER 37 C.F.R. 1.116

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

January 13, 2005

Sir:

In response to the Office Action dated October 18, 2004, Applicants respectfully request that the application be amended as follows, and that the rejection of record be reconsidered in view of the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 8 of this paper.

<u>Please note that the Attorney Docket No. for this case is now 020581. Thank you for entering this change.</u>